

**EXHIBIT 8**

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LAW OFFICES  
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PATENTS, TRADEMARKS, COPYRIGHTS

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May 11, 2000

VIA UPS COURIER

Scott E. Landau, Esq.  
Squadron Ellenoff, LLP  
551 Fifth Avenue  
New York, NY 10176

Re: New U.S. Patent Application  
**ORDER AND ACCOUNTING METHOD AND SYSTEM FOR  
SERVICES PROVIDED VIA AN INTERACTIVE  
COMMUNICATION NETWORK**  
Our Ref.: IFF-101

Dear Scott:

Enclosed please find a revised patent application that was prepared to cover the above-referenced invention.

Please carefully review the application with Peter Fante to ensure that it is accurate and contains sufficient technical details to enable others to make and use the invention and to verify that each named inventor has made an inventive contribution to at least one of the claims. Please let me know if there are any additional inventors or if any of the inventors named did not contribute to the claimed subject matter.

The application must also set forth the best mode known of practicing the invention. If any corrections and/or additions are to be made, please call me to discuss them.

Once the application is in order, you and Peter must sign and date the Power of Attorney form and the Assignment form. The Assignment should also be signed by witnesses. In addition, a Small Entity Declaration is enclosed for your signature as President of iFindFood.com.

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Scott E. Landau, Esq.  
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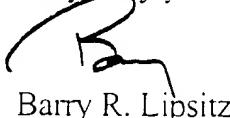
After the forms have been signed please forward them, together with the application, to me for filing in the U.S. Patent and Trademark Office. I would also appreciate receiving your payment for the enclosed invoice with the signed papers.

If you or anyone else connected with this application are aware of, or become aware of any prior art (such as patents or publications) that are pertinent to this application, please call me to discuss them. This will enable us to comply with the Patent Office requirements relating to the duty of disclosure, which impose a continuing obligation requiring us to bring any relevant known prior art to the attention of the patent examiner throughout the prosecution of this application.

Also, let me know if there has been any public disclosure (such as submission or publication of a paper to a technical journal or presentation at a technical conference) or offer for sale (including any offer under a non-disclosure agreement) of the invention.

Your prompt attention to this matter is appreciated. Do not hesitate to contact me if you have any questions or require further information.

Very truly yours,



Barry R. Lipsitz

BRL/cd

Enclosures: Small Entity Declaration  
Declaration and Power of Attorney  
Assignment  
Copy of application – 54 pages  
Five sheets of drawings  
Debit Note No. 50013

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